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Nos. 492-493

In the Supreme Court of the United States

OCTOBER TERM, 1932

GENERAL GAS AND ELECTRIC CORPORATION, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE RESPONDENT

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MEMORANDUM FOR THE RESPONDENT

We do not oppose the granting of writs of certiorari in these cases.

The petition alleges a direct conflict between the decisions in the present cases and *Metropolitan Edison Co.* v. *Commissioner*, 98 F. (2d) 807 (C. C. A. 3d), and *Pennsylvania Water & Power Co.* v. *Commissioner*, 98 F. (2d) 812 (C. C. A. 3d). On November 23, 1938, the Government filed a petition for writs of certiorari in the latter cases, Nos. 486 and 487 of the present term.

We believe there is a conflict between these cases, and accordingly do not oppose certiorari in the present cases.

Respectfully submitted.

ROBERT H. JACKSON,
Solicitor General.

DECEMBER 1938.